

HOUSE BILL No. 1724

DIGEST OF HB 1724 (Updated February 21, 2005 1:42 pm - DI 92)

Citations Affected: IC 4-4; IC 6-1.1; noncode.

Synopsis: Agriculture. Permits the enterprise zone board to designate certain areas as agricultural enterprise zones. Provides exemptions from property taxes for agricultural processing facilities located in the zones. Provides that real and personal property located in a zone may be assessed for payment of property taxes committed to funding or paying bonded indebtedness or certain lease rentals.

Effective: July 1, 2005.

Buck, Friend, Grubb, Lehe

January 19, 2005, read first time and referred to Committee on Agriculture and Rural

Development.
February 14, 2005, amended, reported — Do Pass; referred to Committee on Ways and Means pursuant to Rule 127.
February 21, 2005, amended, reported — Do Pass.







First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

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HOUSE BILL No. 1724

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A BILL FOR AN ACT to amend the Indiana Code concerning agriculture and to make an appropriation.

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Be it enacted by the General Assembly of the State of Indiana:

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- SECTION 1. IC 4-4-6.1-1.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1.1. (a) As used in this chapter, "zone business" means any entity that accesses at least one (1) tax credit or exemption incentive available under this chapter, IC 6-1.1-20.8, or IC 6-3-3-10.
- (b) The term does not include a business located in an agricultural enterprise zone that receives an exemption incentive under IC 6-1.1-10-44.

SECTION 2. IC 4-4-6.1-1.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 1.5. As used in this chapter, "development plan" means a written plan that addresses the criteria set forth in section 3.5 of this chapter and includes all the following:

(1) A map of the proposed agricultural enterprise zone that indicates the geographic boundaries, the total area, and the present use and conditions generally of the land and structures within those boundaries.

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1	(2) Evidence of community support and commitment.
2	(3) A description of the methods proposed to increase
3	economic opportunity and expansion, facilitate infrastructure
4	improvement, and identify job training opportunities.
5	(4) A description of current social, economic, and
6	demographic characteristics of the proposed agricultural
7	enterprise zone and improvements in education, health,
8	human services, public safety, and employment that are
9	anticipated if the agricultural enterprise zone is created.
10	(5) Any other information required by the board.
11	SECTION 3. IC 4-4-6.1-1.6 IS ADDED TO THE INDIANA CODE
12	AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
13	1, 2005]: Sec. 1.6. As used in this chapter, "agricultural processing
14	facility" means:
15	(1) the land on which a building or complex of buildings
16	described in subdivision (2) is situated; and
17	(2) a building or complex of buildings that is used, or that is
18	designed and constructed to be used, to:
19	(A) transform agricultural products into goods that are
20	used for intermediate or final consumption, including
21	goods for nonfood use; or
22	(B) package, sort, or grade agricultural products.
23	SECTION 4. IC 4-4-6.1-2 IS AMENDED TO READ AS
24	FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 2. (a) The board has the
25	following powers, in addition to other powers that are contained in this
26	chapter:
27	(1) To review and approve or reject all applicants for enterprise
28	zone designation, according to the criteria for designation which
29	this chapter provides.
30	(2) To waive or modify rules as provided in this chapter.
31	(3) To provide a procedure by which enterprise zones may be
32	monitored and evaluated on an annual basis.
33	(4) To adopt rules for the disqualification of a zone business from
34	eligibility for any or all incentives available to zone businesses,
35	if that zone business does not do one (1) of the following:
36	(A) If all of its incentives, as contained in the summary
37	required under section 2.5 of this chapter, exceed one
38	thousand dollars (\$1,000) in any year, pay a registration fee to
39	the board in an amount equal to one percent (1%) of all of its
40	incentives.
41	(B) Use all of its incentives, except for the amount of
42	registration fee, for its property or employees in the zone.



1	(C) Remain open and operating as a zone business for twelve	
2	(12) months of the assessment year for which the incentive is	
3	claimed.	
4	(5) To disqualify a zone business from eligibility for any or all	
5	incentives available to zone businesses in accordance with the	
6	procedures set forth in the board's rules.	
7	(6) After a recommendation from an urban enterprise association,	
8	to modify an enterprise zone boundary if the board determines	
9	that the modification:	
10	(A) is in the best interests of the zone; and	
11	(B) meets the threshold criteria and factors set forth in section	
12	3 of this chapter.	
13	(7) To employ staff and contract for services.	
14	(8) To receive funds from any source and expend these funds for	
15	the administration and promotion of the enterprise zone program.	
16	(9) To make determinations under IC 6-3.1-11 concerning the	
17	designation of locations as industrial recovery sites and the	
18	availability of the credit provided by IC 6-1.1-20.7 to persons	
19	owning inventory located on an industrial recovery site.	
20	(10) To make determinations under IC 6-1.1-20.7 and IC 6-3.1-11	
21	concerning the disqualification of persons from claiming credits	
22	provided by those chapters in appropriate cases.	
23	(11) To make determinations under IC 6-3.1-11.5 concerning the	
24	designation of locations as military base recovery sites and the	
25	availability of the credit provided by IC 6-3.1-11.5 to persons	
26	making qualified investments in military base recovery sites.	
27	(12) To make determinations under IC 6-3.1-11.5 concerning the	
28	disqualification of persons from claiming the credit provided by	
29	IC 6-3.1-11.5 in appropriate cases.	
30	(13) To do the following concerning agricultural enterprise	
31	zones:	
32	(A) Review and approve or reject all applications for	
33	agricultural enterprise zone designation, according to the	
34	criteria for designation set forth in this chapter.	
35	(B) Approve or reject the geographic boundaries and the	
36	total area of a proposed agricultural enterprise zone as	
37	submitted in the application.	
38	(b) In addition to a registration fee paid under subsection (a)(4),	
39	each zone business that receives a credit under this chapter shall assist	
40	the zone urban enterprise association created under section 4 of this	
41	chapter in an amount determined by the legislative body of the	

municipality in which the zone is located. If a zone business does not



assist an urban enterprise association, the legislative body of the municipality in which the zone is located may pass an ordinance disqualifying a zone business from eligibility for all credits or incentives available to zone businesses. If a legislative body disqualifies a zone business under this subsection, the legislative body shall notify the board, the department of local government finance, and the department of state revenue in writing within thirty (30) days of the passage of the ordinance disqualifying the zone business. Disqualification of a zone business under this section is effective beginning with the taxable year in which the ordinance disqualifying the zone business is passed.

SECTION 5. IC 4-4-6.1-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 3.5. (a) After approval by resolution of the legislative body, the executive of a municipality that is not an included town under IC 36-3-1-7 may submit an application to the enterprise zone board to have an agricultural enterprise zone designated within the municipality. If an application is denied, the executive may submit a new application. The board shall provide application procedures by rule.

- (b) The board may designate up to ten (10) agricultural enterprise zones. A municipality may not contain more than one (1) agricultural enterprise zone. An agricultural enterprise zone must have a continuous boundary.
- (c) The board shall evaluate an agricultural enterprise zone application if the board finds that the proposed zone meets the following threshold criteria:
 - (1) Either of the following conditions exists in the proposed zone:
 - (A) At least twenty-five percent (25%) of the households in the proposed zone are below the poverty level, as established by the most recent United States census.
 - (B) The average rate of unemployment in the proposed zone for the most recent eighteen (18) month period for which data is available is at least one and one-half (1 1/2) times the average statewide rate of unemployment for the same eighteen (18) month period.
 - (2) The territory of the proposed zone is entirely within the applicant municipality and is suitable for the development of at least one (1) agricultural processing facility.
 - (3) The municipality contains an enterprise zone established under this chapter and an urban enterprise association that











1	meets the requirements of section 4 of this chapter has been
2	appointed.
3	(d) If an applicant meets the threshold criteria set forth in
4	subsection (c), the board shall evaluate the application, arrive at a
5	decision, and either designate an agricultural enterprise zone or
6	reject the application based on the following factors:
7	(1) The level of poverty, unemployment, and general distress
8	of the area in comparison with other applicant and
9	nonapplicant municipalities, and the expression of need for an
10	agricultural enterprise zone above the threshold criteria set
11	forth in subsection (c).
12	(2) Evidence of support for designation by residents,
13	businesses, and private organizations in the proposed zone
14	and the demonstration of a willingness among zone
15	constituents to participate in zone area revitalization.
16	(3) Efforts by the applicant municipality to reduce the
17	impediments to development in the zone area where
18	necessary, including the following:
19	(A) A procedure for streamlining local government
20	regulations and permit procedures.
21	(B) Crime prevention activities involving zone residents.
22	(C) A plan for infrastructure improvements capable of
23	supporting increased development activity.
24	(4) Significant efforts to encourage the reuse of existing zone
25	structures in new development activities to preserve the
26	existing character of the neighborhood, where appropriate.
27	(5) The capacity of the urban enterprise association to carry
28	out the purposes of this chapter.
29	(e) An agricultural enterprise zone expires fifteen (15) years
30	after the date the zone is designated by the board.
31	(f) The board may not approve the enlargement of an
32	agricultural enterprise zone's geographic boundaries unless the
33	area to be enlarged meets the criteria of economic distress set forth
34	in subsection (c)(1).
35	(g) The board may not do the following:
36	(1) Consider an application for agricultural enterprise zone
37	designation that is submitted after September 30, 2006.
38	(2) Designate an agricultural enterprise zone before January
39	1, 2006, or after December 31, 2006.
40	SECTION 6. IC 4-4-6.1-6.5 IS ADDED TO THE INDIANA CODE
41	AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
42	1,2005]: Sec. 6.5. (a) A business that substantially reduces or ceases



1	an operation located in Indiana and outside an agricultural
2	enterprise zone (referred to as a nonzone operation) in order to
3	relocate in an agricultural enterprise zone is disqualified from
4	benefits or incentives available to agricultural enterprise zone
5	businesses. Determinations under this section shall be made by a
6	hearing panel composed of the chair of the board or the chair's
7	designee, the commissioner of the department of state revenue or
8	the commissioner's designee, and the commissioner of the
9	department of local government finance or the commissioner's
10	designee. The panel, following an evidentiary hearing held after the
11	relocation of the business, shall submit a recommended order to
12	the board for its adoption. The recommended order must be based
13	on the following criteria and subsection (b):
14	(1) A site specific economic activity, including sales, leasing,
15	service, manufacturing, production, storage of inventory, or
16	any activity involving permanent full-time employees or
17	part-time employees shall be considered a business operation.
18	(2) With respect to a nonzone operation, any of the following
19	that occurs during the twelve (12) months before the
20	completion of the physical relocation of all or part of the
21	activity described in subdivision (1) from the nonzone
22	operation to the zone, as compared with the twelve (12)
23	months before that twelve (12) months, shall be considered a
24	substantial reduction for purposes of this subsection:
25	(A) A reduction in the average number of full-time or
26	part-time employees by the lesser of one hundred (100)
27	employees or twenty-five percent (25%) of all employees.
28	(B) A twenty-five percent (25%) reduction in the average
29	number of goods manufactured or produced.
30	(C) A twenty-five percent (25%) reduction in the average
31	value of services provided.
32	(D) A ten percent (10%) reduction in the average value of
33	stored inventory.
34	(E) A twenty-five percent (25%) reduction in the average
35	amount of gross income.

(b) Notwithstanding subsection (a), a business that would otherwise be disqualified under subsection (a) is eligible for benefits and incentives available to agricultural enterprise zone businesses if each of the following conditions is met:

- (1) The business relocates its nonzone operation for any of the following reasons:
- (A) The lease on property necessary for the nonzone









1	operation has been involuntarily lost through no fault of
2	the business.
3	(B) The space available at the location of the nonzone
4	operation cannot accommodate planned expansion needed
5	by the business.
6	(C) The building for the nonzone operation has been
7	certified as uninhabitable by a state or local building
8	authority, and the renovation and construction costs at the
9	location of the nonzone operation are more than one and
10	one-half (1 1/2) times the cost of purchase, renovation, or
11	construction of a facility in the zone, as certified by three
12	(3) independent estimates.
13	(D) The building for the nonzone operation has been totally
14	destroyed through no fault of the business, and the
15	renovation and construction costs at the location of the
16	nonzone operation are more than one and one-half (1 $1/2$)
17	times the costs of purchase, renovation, or construction of
18	a facility in the zone, as certified by three (3) independent
19	estimates.
20	(E) A planned expansion needed by the business is not
21	feasible at the nonzone location because the renovation and
22	construction costs at the location of the nonzone operation
23	are more than one and one-half (1 1/2) times the costs of
24	purchase, renovation, or construction of a facility in the
25	zone, as certified by three (3) independent estimates.
26	(2) The business has not terminated or reduced the pension or
27	health insurance obligations payable to employees or former
28	employees of the nonzone operation without the consent of the
29	employees.
30	(c) The hearing panel shall deliver to the business and to any
31	person who testified before the panel in favor of disqualification of
32	the business a copy of the panel's recommended order. The
33	business and those persons are parties for purposes of this section.
34	(d) A party who wishes to oppose the board's adoption of the
35	recommended order of the hearing panel shall, not later than ten
36	(10) days after the party's receipt of the recommended order, file
37	written objections with the board. The board shall set the
38	objections for oral argument and give notice to the parties. A
39	party, at its own expense, may cause to be filed with the board a
40	transcript of the oral testimony or any other part of the record of
41	the proceedings. The oral argument must be on the record filed

with the board. The board may hear additional evidence or



1	remand the action to the hearing panel with instructions
2	appropriate to the expeditious and proper disposition of the action.
3	The board may adopt the recommendations of the hearing panel,
4	amend or modify the recommendations, or make an order or
5	determination as is proper on the record.
6	(e) If no objections are filed, the board may adopt the
7	recommended order without oral argument. If the board does not
8	adopt the recommended order, the parties shall be notified and the
9	action shall be set for oral argument as provided in subsection (d).
10	(f) The final determination made by the board shall be made by
11	a majority of the quorum needed for board meetings.
12	SECTION 7. IC 4-4-6.1-9 IS ADDED TO THE INDIANA CODE
13	AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
14	1, 2005]: Sec. 9. (a) The board shall prescribe:
15	(1) the form of the application for an agricultural enterprise
16	zone designation; and
17	(2) the form required to collect information from an
18	agricultural enterprise zone business under subsection (b).
19	(b) Before April 1 of each year, an agricultural enterprise zone
20	business shall report the following to the board:
21	(1) The number of employees who are employed in Indiana by
22	the business.
23	(2) The compensation (including benefits) paid to the
24	employees of the business in Indiana.
25	(3) The number of employees who are employed in an
26	agricultural enterprise zone by the business.
27	(4) The number of employees who were employed by the
28	business in the territory of the agricultural enterprise zone
29	before the designation of the agricultural enterprise zone.
30	(5) The number of employees who were added by the business
31	following the designation of the agricultural enterprise zone.
32	(6) The compensation (including benefits) paid to the
33	employees described in subdivision (4).
34	(7) The compensation (including benefits) paid to the
35	employees described in subdivision (5).
36	(8) The total Indiana income of the business.
37	(9) The income of the business derived from sources inside an
38	agricultural enterprise zone.
39	(10) The amount of the:
40	(A) facility improvements;
41	(B) equipment and machinery upgrades, repairs, or
42	retrofits; or



1	(C) other direct business related investments, including	
2	training;	
3	made by the business in an agricultural enterprise zone in the	
4	preceding calendar year.	
5	(11) The total amount of the:	
6	(A) facility improvements;	
7	(B) equipment and machinery upgrades, repairs, or	
8	retrofits; or	
9	(C) other direct business related investments, including	
10	training;	
11	made by the business in an agricultural enterprise zone since	
12	the date of the agricultural enterprise zone designation.	
13	An agricultural enterprise zone business shall submit to the board	
14	income tax returns, assessment records, personal property tax	
15	returns, and any other supporting documentation requested by the	_
16	board. The board shall report the failure of an agricultural	
17	enterprise zone business to comply with this section to the	
18	department of state revenue.	
19	(c) The board shall contract with a state university to prepare	
20	an annual report to the legislative council on the economic effects	
21	of this chapter in each agricultural enterprise zone. The report	
22	must be in electronic format under IC 5-14-6 and must include the	
23	following information:	
24	(1) The number of new jobs created.	_
25	(2) The percentage change in assessed value.	
26	(3) The average wage of new jobs created.	
27	SECTION 8. IC 6-1.1-10-44 IS ADDED TO THE INDIANA CODE	
28	AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY	V
29	1, 2005]: Sec. 44. (a) Except as provided in this section, the	
30	following are exempt from property taxation under this article if	
31	the taxpayer qualifies under subsection (b):	
32	(1) An agricultural processing facility (as defined in	
33	IC 4-4-6.1-1.6) that is located inside an agricultural enterprise	
34	zone.	
35	(2) The business personal property (as defined in	
36	IC 6-1.1-21-2) of an agricultural processing facility described	
37	in subdivision (1).	
38	(b) To receive an exemption under subsection (a), a taxpayer	
39	must do either of the following:	
40	(1) Invest at least one million dollars (\$1,000,000) in the	
41	taxpayer's agricultural processing facility and create at least	
42	five (5) new jobs, in the case of an agricultural processing	



1	facility that relocates inside an agricultural enterprise zone.	
2	(2) Increase the number of full-time employees working at the	
3	taxpayer's agricultural processing facility by at least ten	
4	percent (10%) after the date of the agricultural enterprise	
5	zone designation, in the case of an agricultural processing	
6	facility located inside an agricultural enterprise zone as of the	
7	date of the zone's designation.	
8	(c) A taxpayer is not eligible for an exemption under this section	
9	if the taxpayer is delinquent in the payment of an ad valorem	
10	property tax assessed and imposed under this article.	4
11	(d) Notwithstanding subsection (a), the real property and the	
12	business personal property of an agricultural processing facility	
13	located in an agricultural enterprise zone shall be assessed for the	
14	payment of ad valorem property tax levies committed to pay or	
15	fund either:	
16	(1) bonded indebtedness; or	4
17	(2) lease rentals under a lease with an original term of at least	
18	five (5) years.	
19	(e) A taxpayer is eligible for an exemption under this section	
20	until the department of local government finance, with the	
21	assistance of the department of state revenue, determines that the	_
22	total state and local tax revenue foregone as a result of all	
23	exemptions and deductions granted to the taxpayer under the	
24	agricultural enterprise zone program reaches ten million dollars	
25	(\$10,000,000).	
26	(f) During the last three (3) years that the taxpayer is eligible for	
27	an exemption under this section, the exemption shall be reduced by	_
28	the following percentages:	
29	(1) Twenty-five percent (25%) for the year that is two (2)	
30	years before the final year of designation as an agricultural	
31	enterprise zone.	
32	(2) Fifty percent (50%) for the year that immediately	
33	precedes the final year of designation as an agricultural	
34	enterprise zone.	
35	(3) Seventy-five percent (75%) for the final year of	
36	designation as an agricultural enterprise zone.	
37	(g) An agricultural processing facility located inside an	
38	agricultural enterprise zone that receives an exemption under this	
39	section may not receive a tax incentive or benefit provided to an	
40	enterprise zone business under the following statutes:	



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(1) IC 6-1.1-20.8.(2) IC 6-3-3-10.

1 2	(3) IC 6-3.1-7. (4) IC 6-3.1-9.
3	(4) IC 6-3.1-9. (5) IC 6-3.1-10.
4	(h) An exemption under this section expires when the
5	designation of the agricultural enterprise zone expires.
6	SECTION 9. IC 6-1.1-11-3 IS AMENDED TO READ AS
7	FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 3. (a) Subject to
8	subsections (e) and (f), an owner of tangible property who wishes to
9	obtain an exemption from property taxation shall file a certified
10	application in duplicate with the county assessor of the county in which
11	the property that is the subject of the exemption is located. The
12	application must be filed annually on or before May 15 on forms
13	prescribed by the department of local government finance. Except as
14	provided in sections 1, 3.5, and 4, and 4.5 of this chapter, the
15	application applies only for the taxes imposed for the year for which
16	the application is filed.
17	(b) The authority for signing an exemption application may not be
18	delegated by the owner of the property to any other person except by
19	an executed power of attorney.
20	(c) An exemption application which is required under this chapter
21	shall contain the following information:
22	(1) A description of the property claimed to be exempt in
23	sufficient detail to afford identification.
24	(2) A statement showing the ownership, possession, and use of
25	the property.
26	(3) The grounds for claiming the exemption.
27	(4) The full name and address of the applicant.
28	(5) For the year that ends on the assessment date of the property,
29	identification of: (A) each part of the preparty year or accounted and
30	(A) each part of the property not used or occupied; and
31	(B) each part of the property not used or occupied; for one (1) or more exempt purposes under IC 6-1.1-10 during the
32 33	time the property is used or occupied.
34	(6) Any additional information which the department of local
35	government finance may require.
36	(d) A person who signs an exemption application shall attest in
37	writing and under penalties of perjury that, to the best of the person's
38	knowledge and belief, a predominant part of the property claimed to be
39	exempt is not being used or occupied in connection with a trade or
40	business that is not substantially related to the exercise or performance
41	of the organization's exempt purpose.

(e) An owner must file with an application for exemption of real



property under subsection (a) or section 5 of this chapter a copy of the township assessor's record kept under IC 6-1.1-4-25(a) that shows the calculation of the assessed value of the real property for the assessment date for which the exemption is claimed. Upon receipt of the exemption application, the county assessor shall examine that record and determine if the real property for which the exemption is claimed is properly assessed. If the county assessor determines that the real property is not properly assessed, the county assessor shall direct the township assessor of the township in which the real property is located to:

- (1) properly assess the real property; and
- (2) notify the county assessor and county auditor of the proper assessment.
- (f) If the county assessor determines that the applicant has not filed with an application for exemption a copy of the record referred to in subsection (e), the county assessor shall notify the applicant in writing of that requirement. The applicant then has thirty (30) days after the date of the notice to comply with that requirement. The county property tax assessment board of appeals shall deny an application described in this subsection if the applicant does not comply with that requirement within the time permitted under this subsection.

SECTION 10. IC 6-1.1-11-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 4.5. (a) An owner of an agricultural processing facility located inside an agricultural enterprise zone who wishes to obtain an exemption under IC 6-1.1-10-44 must file a certified application in duplicate with the county assessor of the county in which the property is located. The application must be filed before February 16 on forms prescribed by the department of local government finance.

- (b) The authority for signing an exemption application may not be delegated by the owner of the property to any other person except by an executed power of attorney.
- (c) An exemption application required under this section must contain the following information:
 - (1) A description of the property claimed as exempt, in sufficient detail to enable identification.
 - (2) A statement showing the ownership of the property.
 - (3) The grounds for claiming the exemption.
 - (4) The full name and address of the applicant.
 - (5) Any additional information the department of local government finance requires.

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(d) The owner of an agricultural processing facility located inside an agricultural enterprise zone is not required to file an additional application if the owner remains eligible for an	
additional application if the owner remains eligible for an agricultural enterprise zone tax exemption under IC 6-1.1-10-44.	
(e) The department of local government finance may adopt rules	
necessary to implement this section.	
SECTION 11. [EFFECTIVE JULY 1, 2005] IC 6-1.1-10-44 and	
IC 6-1.1-11-4.5, both as added by this act, apply to property taxes	
first due and payable after December 31, 2007.	





COMMITTEE REPORT

Mr. Speaker: Your Committee on Agriculture and Rural Development, to which was referred House Bill 1724, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17.

Delete pages 2 through 5.

Page 6, delete lines 1 through 9.

Page 14, delete lines 11 through 35.

Page 29, delete lines 24 through 42.

Delete pages 30 through 35.

Page 36, delete lines 1 through 41.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1724 as introduced.)

GUTWEIN, Chair

Committee Vote: yeas 11, nays 0.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1724, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 8, delete "or IC 6-3-2-20." and insert ".".

Page 13, delete lines 7 through 42.

Delete pages 14 through 23.

Page 24, delete lines 1 through 14.

Page 24, line 15, delete "(a)".

Page 24, delete lines 18 through 19.

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1724 as printed February 15, 2005.)

ESPICH, Chair

Committee Vote: yeas 22, nays 0.

p

y

